

# Employee access to sick leave before and during the COVID-19 pandemic

*In response to the coronavirus disease 2019 (COVID-19) pandemic, many private industry employers implemented changes to their sick leave policies. Using data from the U.S. Bureau of Labor Statistics (BLS) National Compensation Survey and two BLS supplemental surveys, this article examines changes to sick leave provisions and use before and during the pandemic.*

The National Compensation Survey (NCS), collected by the U.S. Bureau of Labor Statistics (BLS), is used to produce multiple data outputs, including the Employment Cost Index, employer compensation costs, and employee benefits. The survey is unique in collecting compensation information from employers, gathering data not only on worker wages and salaries but also on employer-provided benefits.<sup>1</sup> Among the benefits collected are various types of employee leave, including sick leave. Information on the incidence and provision of benefits is published annually.

The coronavirus disease 2019 (COVID-19) pandemic resulted in many employers changing their leave policies, affecting sick leave provisions shortly after the NCS reference period in March 2020. To capture data on these pandemic-induced changes, BLS collected two additional surveys: (1) a supplement to the NCS and (2) an establishment survey, called the Business Response Survey (BRS).<sup>2</sup> In this article, we present and analyze data on sick leave provisions and use before and during the pandemic.



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## Prepandemic information on paid sick leave

To contextualize sick leave changes due to the COVID-19 pandemic, we first provide information on employer-provided sick leave in private industry before the pandemic, relying on NCS data from March 2020. Table 1

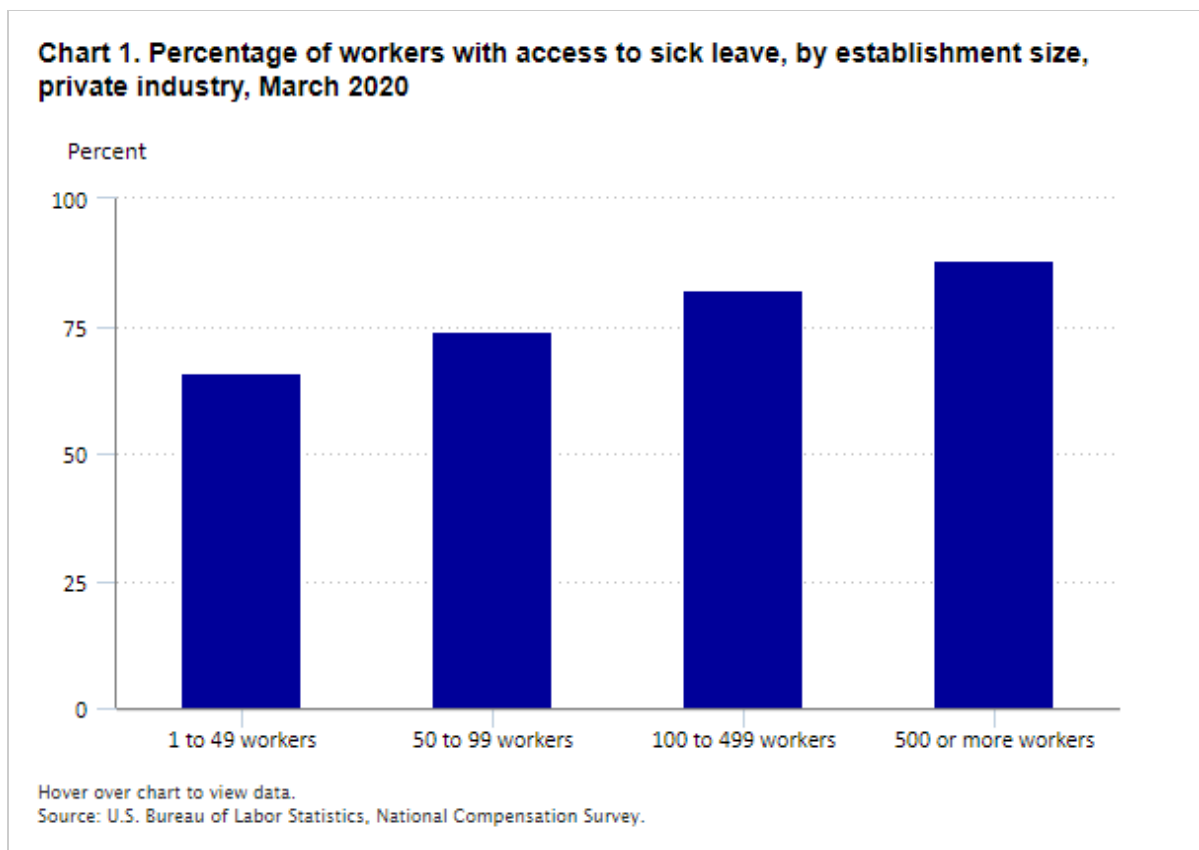
presents data—by occupational characteristics, industry, and establishment size—on employee access to sick leave, types of sick leave provisions, and leave combinations.

Table 1. Sick leave access, provision type, and combinations of leave benefits, private industry, March 2020

## Access to paid sick leave

In March 2020, 75 percent of all private industry workers had access to paid sick leave. Paid sick leave was more prevalent among full-time workers (86 percent) than among part-time workers (45 percent), and it was also more prevalent among union workers (88 percent) than among nonunion workers (74 percent). In addition, access to sick leave varied by occupation, with workers in management, professional, and related occupations having the highest access rate (92 percent) and workers in service occupations having the lowest rate (59 percent).<sup>3</sup>

In terms of establishment characteristics, access to sick leave tended to increase with establishment size. (See chart 1.) In establishments with 1 to 49 workers, 66 percent of workers had access to sick leave, compared with 74 percent in establishments with 50 to 99 workers, 82 percent in establishments with 100 to 499 workers, and 88 percent in establishments with 500 or more workers.<sup>4</sup>



Before the pandemic, sick leave access rates also differed by industry. Although table 1 shows that these rates did not vary significantly between goods-producing establishments (74 percent) and service-providing establishments (76 percent), they did vary considerably by industry segment. Looking at two-digit North American Industry Classification System industry sectors, one sees that, in several sectors, about 90 percent of workers had access

to sick leave. These sectors include finance and insurance (97 percent), utilities (96 percent), and professional and technical services (93 percent).

## Sick leave provisions

As shown in the leave provisions columns of table 1, among workers with access to sick leave in March 2020, 63 percent were in plans providing a fixed number of days per year, 34 percent were in consolidated leave plans,<sup>5</sup> and 3 percent could take sick leave days as needed, meaning that their plans did not specify a maximum number of days. Plans allowing workers to take days as needed were relatively rare. Six percent of workers in educational services had this plan feature, and this rate was the highest across all published industry sectors.

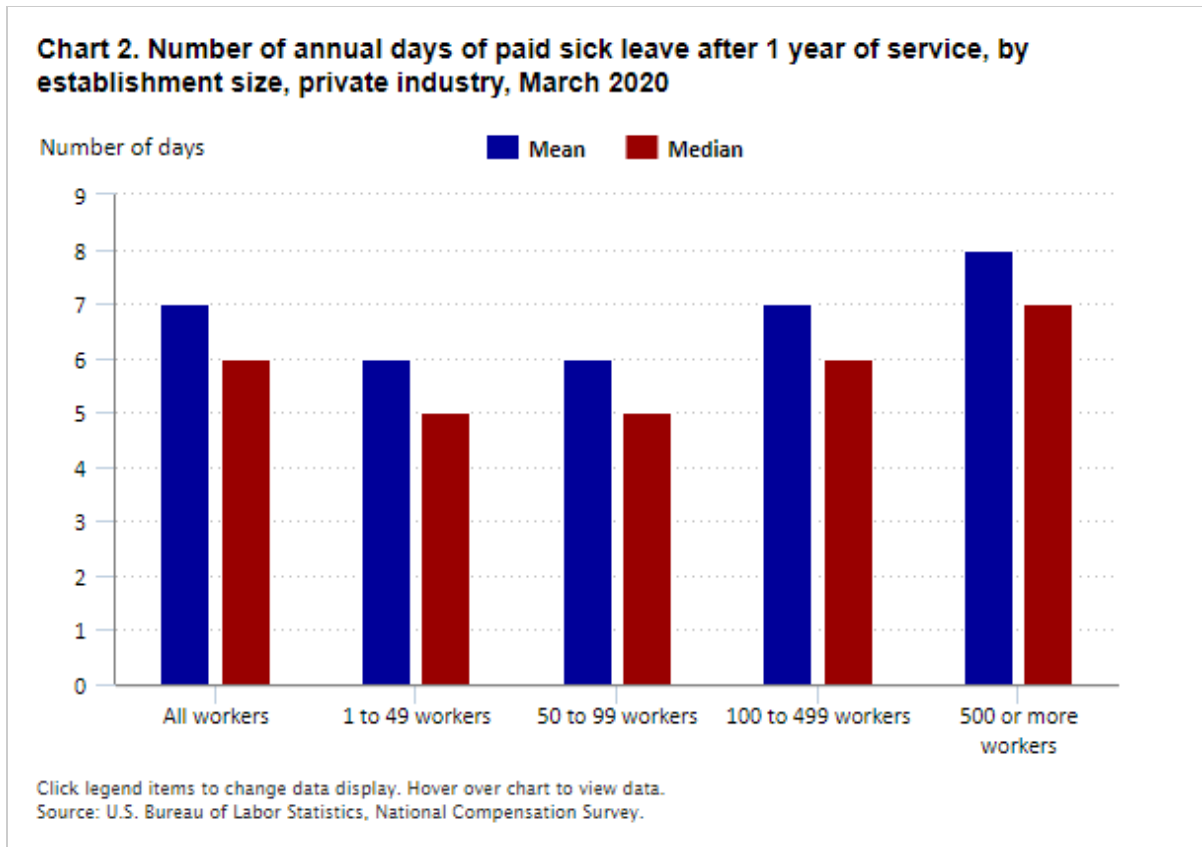
Access to consolidated leave plans varied by worker and establishment characteristics. Among production, transportation, and material-moving workers with access to sick leave, 24 percent received this benefit as part of a consolidated leave plan, a rate significantly lower than the rates for service workers (30 percent), sales and office workers (37 percent), and workers in management, professional, and related occupations (37 percent).

Consolidated leave plans also were more prevalent at larger establishments. In establishments with 1 to 99 workers, 31 percent of workers with sick leave access had a consolidated leave plan, compared with 36 percent of workers in establishments with 100 or more workers. Among industry sectors, the rates of access to consolidated leave plans were 20 percent for workers in leisure and hospitality and 40 percent for workers in financial activities.

## How much sick leave did workers receive?

Table 2 presents estimates of mean and median days of paid sick leave by length of service and establishment size. As seen in the table, in March 2020, there was little variation in the amount of leave offered by length of service, especially among smaller establishments. In fact, the mean and median days for establishments with 1 to 49 workers and establishments with 50 to 99 workers were mostly the same across the various categories for length of service. For this reason, we focus on differences in paid sick leave by establishment size for workers with more than 1 year of service. (See chart 2.)

[Table 2. Number of annual days of paid sick leave, by service requirement and establishment size, private industry, March 2020](#)



Employees at establishments with 1 to 49 workers and 50 to 99 workers were offered an average of 6 days of sick leave per year, with a median of 5 days. Employees at establishments with 100 to 499 workers were offered an average of 7 days of sick leave, with a median of 6 days. Employees at establishments with 500 or more workers had the most generous sick leave, an average of 8 days per year, with a median of 7 days.

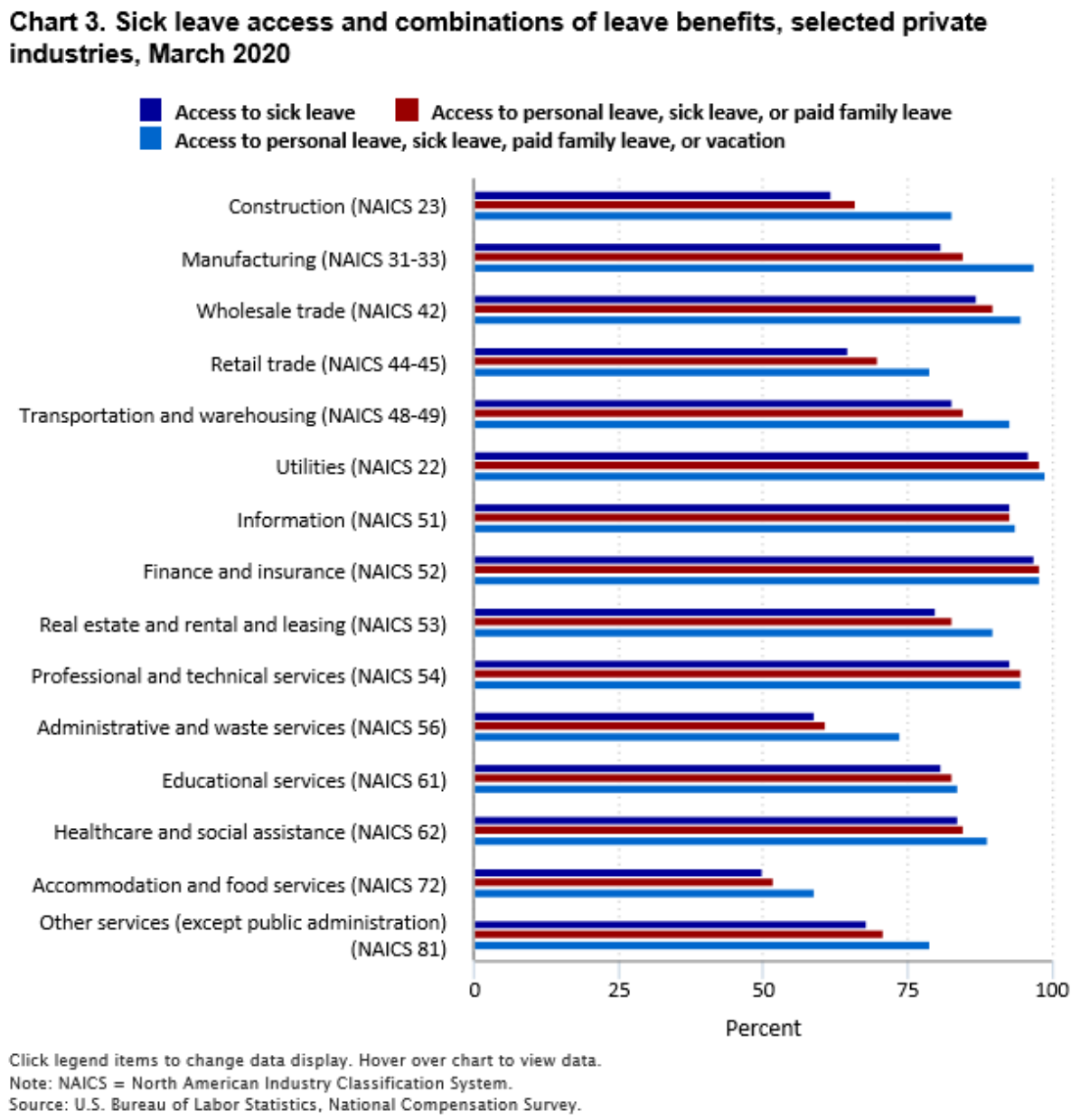
## Leave combinations

The data on sick leave provisions indicate that, in March 2020, roughly one-third of private industry workers were offered consolidated leave plans. Other workers may have been offered a more traditional leave package distinguishing among different types of paid leave. The last four columns of table 1 focus on access to different combinations of paid leave.

Much like access to sick leave, access to leave combinations varied by establishment size. Before the pandemic, the rate of access to personal leave, sick leave, paid family leave, or vacation was 77 percent at establishments with 1 to 49 workers, 85 percent at establishments with 50 to 99 workers, and 92 percent at establishments with 100 or more workers.

Access to leave including personal leave, sick leave, paid family leave, or vacation also varied by industry, but slightly differently than did access to sick leave alone. (See chart 3.) Although access rates in utilities, finance and insurance, and professional and technical services were relatively high (in the mid- to high 90-percent range), they were found to increase by only a few percentage points with the inclusion of additional forms of leave. This pattern is not surprising, particularly in the case of finance and insurance and professional and technical services, because these industries have relatively high offerings of consolidated leave plans. Workers in manufacturing had access to

sick leave at a rate of 81 percent, but once other leave types were included in the measure, the access rate increased to 97 percent.



Workers in accommodation and food services and in construction had relatively low rates of access to sick leave. As seen in table 1, however, with the inclusion of other types of paid leave, the former's rate of leave access rises to 59 percent, an increase of 9 percentage points, and the latter's rate increases to 83 percent, a jump of 21 percentage points.

## NCS COVID-19 supplement

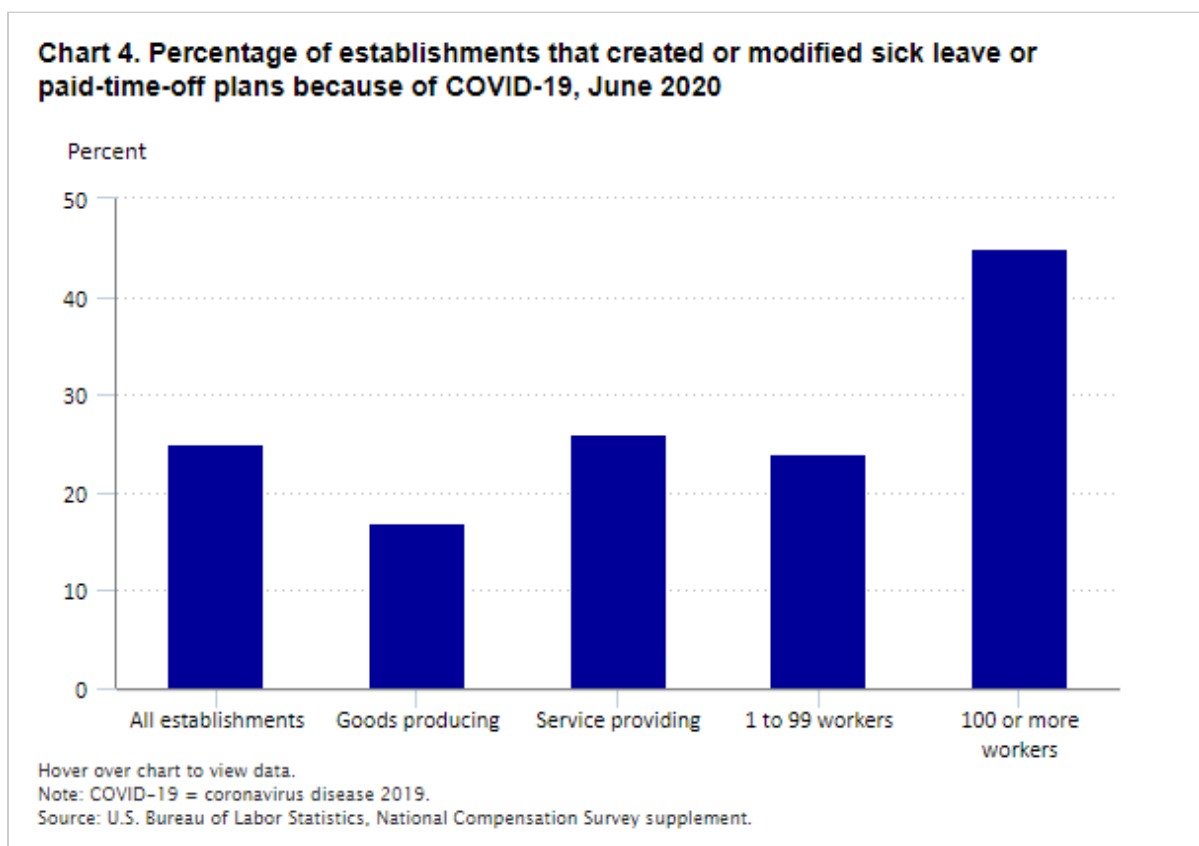
In response to the COVID-19 pandemic, BLS added supplemental questions to the NCS, asking employers about leave plan changes due to the pandemic. These questions focused on whether private industry establishments

changed their leave policies and on whether employees used sick leave between March 1 and May 31, 2020. Survey data were collected from June 1 to July 21, 2020, representing about 6.5 million private industry establishments from approximately 1,500 responding units in the United States. The response rate was roughly 25 percent.

Unlike the NCS estimates, which capture the share of workers receiving benefits, the supplemental estimates capture establishment shares, because the supplemental data were collected at the establishment, not at the job, level. Since the sample size of the NCS supplement is relatively small, the level of detail provided in the supplemental data is limited. Estimates are presented for all private industry establishments, goods-producing establishments, service-providing establishments, establishments with 1 to 99 workers, and establishments with 100 or more workers.

## Changes to paid sick leave or paid-time-off plans

As shown in chart 4, 25 percent of all private industry establishments created or modified paid sick leave or paid-time-off plans because of the COVID-19 pandemic. This rate was 45 percent among establishments with 100 or more workers and 24 percent among establishments with fewer than 100 workers.



How many days of paid leave did establishments add? Table 3 presents the distribution of these additions for the subset of establishments that modified existing paid leave plans or created new plans. Of these establishments, 34 percent added 1 to 5 paid leave days to their plans, 20 percent added 6 to 10 days, and 37 percent added more than 10 days. (The remaining 8 percent had an unknown number of days added.) Among goods-producing establishments, 44 percent added 1 to 5 paid days, 34 percent added 6 to 10 days, and 19 percent added more

than 10 days. Among service-providing establishments, 33 percent added 1 to 5 paid days, 19 percent added 6 to 10 days, and 39 percent added more than 10 days.

**Table 3. Percentage of establishments that added paid days to new or existing leave plans because of COVID-19, by number of days added, June 2020**

Category	1 to 5 days	6 to 10 days	More than 10 days	Unknown
All establishments	34	20	37	8
Sector				
Goods producing	44	34	19	3
Service providing	33	19	39	9
Establishment size				
1 to 99 workers	37	17	39	8
100 or more workers	9	61	20	10

Note: COVID-19 = coronavirus disease 2019.

Source: U.S. Bureau of Labor Statistics, National Compensation Survey supplement.

## Use of sick leave

For the period between March 1 and May 31, 2020, 42 percent of all establishments reported that the average number of sick leave days (paid and unpaid) used per employee was zero. Twenty percent of establishments reported that the average employee used between 1 and 5 sick leave days during the same period, and 10 percent of establishments reported that the average employee used more than 5 sick leave days. Nineteen percent of establishments with 100 or more workers indicated that the average employee used more than 5 sick leave days, compared with 9 percent of establishments with less than 100 workers who reported the same.

Among establishments that modified existing paid and unpaid sick leave plans or created new plans, 90 percent indicated that their plan changes were temporary. The remaining 10 percent either reported that their plan changes were permanent or indicated that they could not provide information on whether the changes would be permanent.

## Business Response Survey information on sick leave

The Business Response Survey (BRS) was collected between July 20 and September 30, 2020, leveraging the existing BLS internet data collection portal used for a variety of establishment-level data collections, including the Annual Refiling Survey of the Quarterly Census of Employment and Wages (QCEW). The BRS uses the QCEW as its sampling frame and has a scope of private industry establishments in the 50 states, the District of Columbia, and Puerto Rico.<sup>6</sup> The NCS also uses the QCEW as its sampling frame, but its scope is somewhat different from that of the BRS, most notably in that it excludes agriculture. The usable response rate for the BRS was 27.2 percent, comparable to that of the NCS sick leave supplement.

The reference period for the BRS was from January 1, 2020, to the time the respondent completed the survey. The BRS asked the following question related to sick leave: “As a result of the coronavirus pandemic, did this business location increase the amount of paid sick leave provided to employees?” The answer options included “yes, provided paid sick leave to employees who did not have paid sick leave prior to the coronavirus pandemic”; “yes,



increased amount of paid sick leave for employees who already had sick leave prior to the coronavirus pandemic”; “no change to paid sick leave or no paid sick leave provided”; and “don’t know.”

Our analysis focuses on the combined “yes” responses, aiding a comparison with the NCS supplement, which aggregated both newly created leave plans and modified existing plans. BRS estimates are presented both as the percentage of establishments adding sick leave and as the percentage of employment in establishments adding sick leave. The former measure is similar to that in the NCS supplement, and the latter is comparable to the March estimate on percentage of workers from the NCS.

Table 4 provides a set of BRS estimates by industry and establishment size. Among all private industry establishments, 14 percent increased sick leave because of COVID-19. This percentage is lower than the NCS supplement estimate of 25 percent. Despite this difference, the patterns by establishment size are similar between the NCS supplement and the BRS, which, because of its larger sample size, provides more granular estimates by establishment size.

**Table 4. Sick leave increases due to COVID-19, by industry and establishment size, 2020**

Category	Establishments with increased paid sick leave		Employment in establishments with increased paid sick leave	
	Percent	Standard error	Percent	Standard error
Industry				
U.S. total, private sector	14	0.2	28	0.4
Agriculture, forestry, fishing, and hunting (NAICS 11)	11	1.9	42	3.8
Mining, quarrying, and oil and gas extraction (NAICS 21)	13	1.2	23	3.2
Utilities (NAICS 22)	26	3.4	49	1.8
Construction (NAICS 23)	11	0.3	25	1.1
Manufacturing (NAICS 31-33)	19	0.4	36	1.0
Wholesale trade (NAICS 42)	19	0.9	34	1.9
Retail trade (NAICS 44-45)	15	0.4	29	1.6
Transportation and warehousing (excluding scheduled air transportation and truck transportation) (NAICS 48-49A)	17	2.0	27	3.2
Scheduled air transportation (NAICS 4811)	20	2.6	31	3.1
Truck transportation (NAICS 484)	11	2.1	24	2.4
Information (NAICS 51)	12	1.6	30	3.4
Finance and insurance (NAICS 52)	21	1.1	36	2.0
Real estate and rental and leasing (NAICS 53)	13	1.2	27	2.4
Professional and technical services (NAICS 54)	11	0.6	25	2.2
Management of companies and enterprises (NAICS 55)	21	2.8	41	2.6
Administrative and waste services (NAICS 56)	12	0.9	21	2.3
Educational services (NAICS 61)	10	1.5	31	2.4
Healthcare (NAICS 621-623)	17	0.4	32	1.2
Social assistance (NAICS 624)	20	5.7	30	1.9
Arts, entertainment, and recreation (NAICS 71)	7	1.3	17	2.2

See footnotes at end of table.



**Table 4. Sick leave increases due to COVID-19, by industry and establishment size, 2020**

Category	Establishments with increased paid sick leave		Employment in establishments with increased paid sick leave	
	Percent	Standard error	Percent	Standard error
Accommodation and food services (NAICS 72)	11	0.4	19	0.8
Other services (except public administration) (NAICS 81)	8	0.6	17	1.2
Establishment size				
Small (1 to 499 workers)	14	0.2	26	0.5
1 to 4 workers	9	0.4	9	0.4
5 to 9 workers	14	0.4	14	0.4
10 to 19 workers	19	0.6	19	0.6
20 to 49 workers	25	0.7	25	0.7
50 to 99 workers	30	1.3	30	1.3
100 to 249 workers	36	1.7	36	1.7
250 to 499 workers	36	1.8	36	1.8
Large (500 or more workers)	36	0.8	37	1.0
500 to 999 workers	35	1.0	35	1.0
1,000 or more workers	38	1.5	38	1.5

Note: COVID-19 = coronavirus disease 2019; NAICS = North American Industry Classification System.

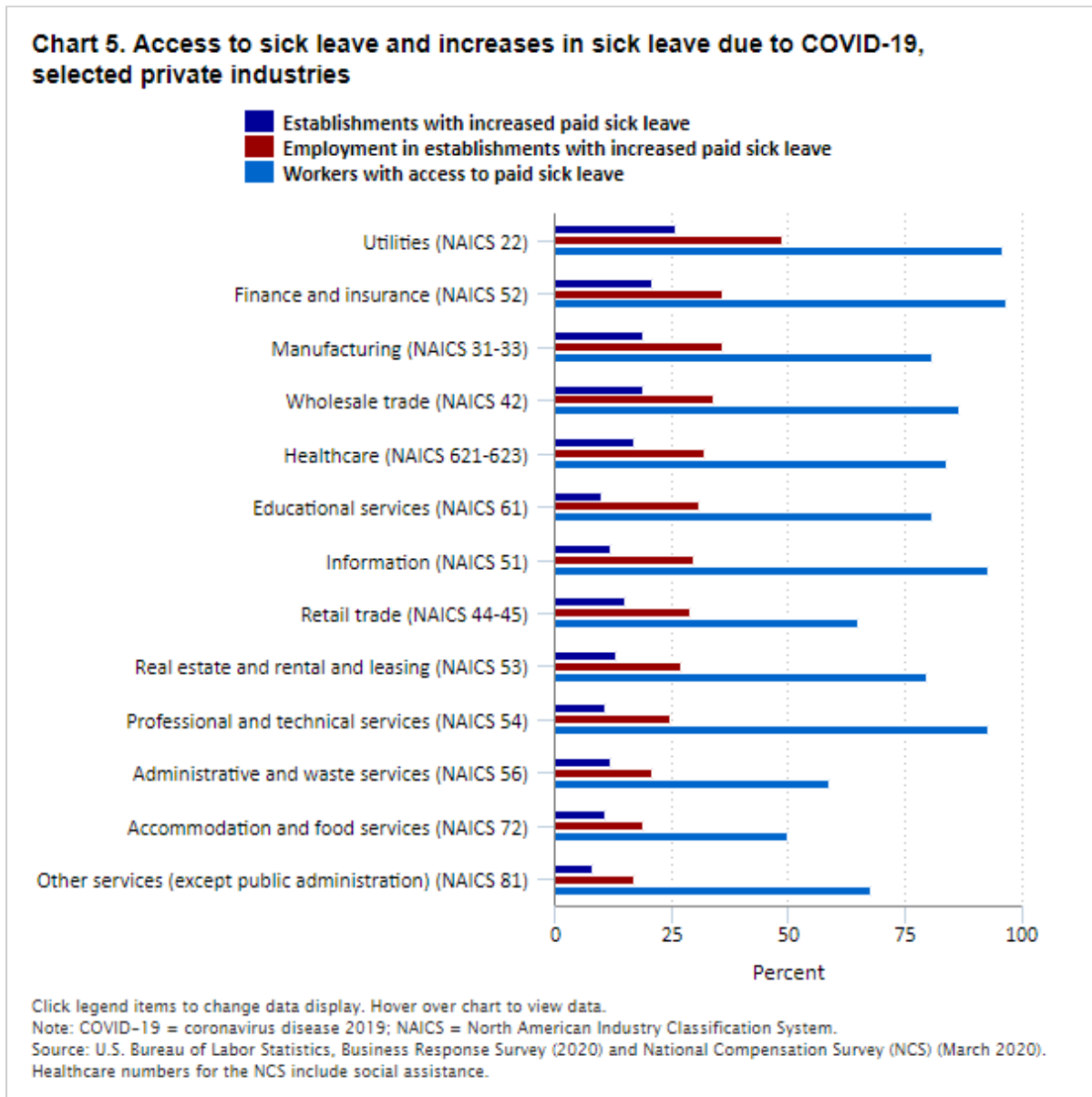
Source: U.S. Bureau of Labor Statistics, Business Response Survey.

As seen in table 4, initial increases in establishment size correspond to increases in the percentage of establishments that expanded sick leave because of the pandemic. Among establishments with 50 to 99 workers, 30 percent increased the amount of paid sick leave provided to employees. Although the point estimates in the table tend to increase with establishment size, the increases between adjacent size classes are not statistically significant.

While the sample size of the NCS supplement was not large enough to provide estimates by industry, such estimation was possible with the BRS. A pandemic-induced expansion of sick leave was relatively uncommon among establishments in the arts, entertainment, and recreation industry (7 percent) and more common among establishments in the utilities (26 percent) and finance and insurance (21 percent) industries.

As was shown in table 1, workers in utilities and in finance and insurance had relatively high rates of access to sick leave before the pandemic. Chart 5 combines, for selected private industries, the prepandemic sick leave access rates from the NCS with the establishment- and employment-level estimates from the BRS. Industries are sorted by the percentage of employment in establishments that increased sick leave during the pandemic. As seen toward the top of the chart, industries such as utilities and finance and insurance, which had prepandemic sick leave access of 96 and 97 percent, respectively, also had relatively high rates of sick leave expansion during the pandemic. Shown at the bottom of the chart, industries in which employees had relatively low rates of

prepandemic sick leave access, such as administrative and waste services, accommodation and food services, and other services, also had relatively low rates of sick leave expansion during the pandemic.



There are exceptions to this pattern. For example, although 93 percent of workers in professional and technical services had access to sick leave before the pandemic, only 11 percent of establishments in this industry sector, covering 25 percent of employment, expanded sick leave access because of COVID-19. In retail trade, 65 percent of workers had access to sick leave before the pandemic—one of the lowest industry access rates—but 15 percent of establishments in this industry sector, covering 29 percent of employment, expanded sick leave access because of COVID-19, which places retail trade roughly in the middle of the industry distribution.

Taken as a whole, however, the numbers suggest that establishments that had relatively generous leave benefits before the pandemic were also more likely to expand sick leave during the pandemic.

## Conclusion

In this article, we used data from the NCS and two supplemental surveys to examine how sick leave provisions in the private industry changed in response to the COVID-19 pandemic. Our analysis suggests that, after the pandemic hit, 25 percent of private industry establishments created or modified paid sick leave or paid-time-off plans, with 90 percent of these establishments indicating that plan changes would be temporary. In addition, we found that about 14 percent of private industry establishments increased the amount of paid sick leave in response to the pandemic.

## Tables

**Table 1. Sick leave access, provision type, and combinations of leave benefits, private industry workers, March 2020**

Category	Access to sick leave (all workers = 100 percent)		Type of provision (all workers with paid sick leave = 100 percent)						Combinations (all workers = 100 percent)			
	Percent	Standard error	Fixed number of days		As needed		Part of consolidated leave plan		Personal leave, sick leave, or paid family leave		Personal leave, sick leave, paid family leave, or vacation	
			Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error
All workers	75	0.9	63	1.0	3	0.2	34	0.9	78	0.9	85	0.7
Occupation												
Management, professional, and related	92	0.7	59	1.7	4	0.5	37	1.6	93	0.6	95	0.6
Service	59	2.0	68	2.5	2	0.4	30	2.5	61	2.0	69	1.8
Sales and office	77	1.1	60	1.3	3	0.2	37	1.2	79	1.0	86	1.0
Natural resources, construction, and maintenance	68	1.6	64	2.3	5	1.2	32	2.2	72	1.9	85	1.7
Production, transportation, and material moving	72	1.6	74	1.4	2	0.4	24	1.5	76	1.3	90	1.0
Job status												
Full time	86	0.7	61	1.1	3	0.3	35	1.1	88	0.6	94	0.5
Part time	45	1.6	76	2.0	1	0.4	23	1.9	49	1.7	57	1.6
Union status												
Union	88	1.4	62	1.1	3	0.3	35	1.1	91	1.2	94	1.0
Nonunion	74	1.0	—	—	—	—	—	—	77	0.9	84	0.8
Sector												
Goods producing	74	1.3	65	2.0	4	0.7	30	1.9	78	1.4	92	1.1
Service providing	76	1.1	63	1.1	3	0.3	34	1.1	78	1.0	83	0.8
Industry												
Construction (NAICS 23)	62	2.0	64	3.0	2	0.7	34	2.8	66	2.2	83	2.9
Manufacturing (NAICS 31-33)	81	1.5	—	—	—	—	—	—	85	1.4	97	0.6

See footnotes at end of table.

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	Percent	Standard error	Fixed number of days		As needed		Part of consolidated leave plan		Personal leave, sick leave, or paid family leave		Personal leave, sick leave, paid family leave, or vacation	
			Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error
Trade, transportation, and utilities (NAICS 22, 42, 43, 48-49)	74	1.2	68	1.6	3	0.5	29	1.4	78	1.0	85	0.8
Wholesale trade (NAICS 42)	87	1.4	71	2.4	4	1.1	24	1.9	90	1.2	95	1.3
Retail trade (NAICS 44-45)	65	1.1	63	1.8	2	0.5	35	1.6	70	1.2	79	0.9
Transportation and warehousing (NAICS 48-49)	83	2.9	75	3.9	2	0.6	23	4.0	85	2.8	93	1.5
Utilities (NAICS 22)	96	2.8	—	—	—	—	—	—	98	1.1	99	0.8
Information (NAICS 51)	93	2.2	62	4.3	4	1.3	34	4.1	93	2.2	94	2.1
Financial activities (NAICS 52-53)	93	1.0	56	1.0	5	0.9	40	1.2	94	0.9	96	0.8
Finance and insurance (NAICS 52)	97	0.5	51	1.7	4	0.7	45	1.8	98	0.4	98	0.4
Real estate and rental and leasing (NAICS 53)	80	3.6	70	5.1	—	—	—	—	83	3.1	90	2.5
Professional and business services (NAICS 54-56)	79	2.1	—	—	—	—	—	—	81	2.0	87	1.7
Professional and technical services (NAICS 54)	93	1.8	56	5.1	3	1.4	41	5.0	95	1.7	95	1.7
Administrative and waste services (NAICS 56)	59	3.5	—	—	—	—	—	—	61	3.3	74	3.2
Education and health services (NAICS 61-62)	84	2.8	55	2.7	1	0.2	44	2.7	85	2.9	88	2.3
Educational services (NAICS 61)	81	3.0	83	3.1	6	1.4	11	2.9	83	3.0	84	3.1
Healthcare and social assistance (NAICS 62)	84	3.2	51	3.0	—	—	—	—	85	3.3	89	2.6

See footnotes at end of table.

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	Percent	Standard error	Fixed number of days		As needed		Part of consolidated leave plan		Personal leave, sick leave, or paid family leave		Personal leave, sick leave, paid family leave, or vacation	
			Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error	Percent	Standard error
Leisure and hospitality	52	2.6	78	3.4	2	1.0	20	3.5	54	2.5	60	2.3
Accommodation and food services (NAICS 72)	50	3.3	81	3.0	2	0.8	17	3.0	52	2.6	59	3.1
Other services (NAICS 81)	68	3.0	66	5.0	4	1.2	30	4.9	71	2.6	79	3.1
Establishment size												
1 to 99 workers	67	1.2	65	1.4	3	0.4	31	1.3	70	1.1	79	1.1
1 to 49 workers	66	1.4	65	1.8	4	0.5	31	1.7	68	1.3	77	1.3
50 to 99 workers	74	2.2	66	2.4	1	0.4	33	2.4	77	1.9	85	1.4
100 or more workers	85	1.2	62	1.3	2	0.4	36	1.3	87	1.1	92	1.0
100 to 499 workers	82	1.4	62	1.8	2	0.5	36	1.8	85	1.3	91	1.2
500 or more workers	88	2.0	62	1.9	3	0.6	35	1.8	90	1.9	93	1.6

Note: NAICS = North American Industry Classification System.

Source: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 2. Number of annual days of paid sick leave, by service requirement and establishment size, private industry, March 2020**

Category	After 1 year of service				After 5 years of service				After 10 years of service				After 20 years of service			
	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error

See footnotes at end of table.

**Table 2. Number of annual days of paid sick leave, by service requirement and establishment size, private industry, March 2020**

Category	After 1 year of service				After 5 years of service				After 10 years of service				After 20 years of service			
	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error	Mean	Standard error	Median	Standard error
All workers	7	0.1	6	0.0	7	0.1	6	0.0	7	0.1	6	0.0	7	0.2	6	0.0
Establishment size																
1 to 99 workers	6	0.2	5	0.1	6	0.2	5	0.2	6	0.2	5	0.3	6	0.2	5	0.3
1 to 49 workers	6	0.2	5	0.1	6	0.2	5	0.2	6	0.2	5	0.2	6	0.2	5	0.2
50 to 99 workers	6	0.3	5	0.2	6	0.3	5	0.7	6	0.3	5	0.8	7	0.3	5	0.8
100 or more workers	7	0.1	6	<0.05	8	0.1	6	<0.05	8	0.2	6	<0.05	8	0.2	6	0.1
100 to 499 workers	7	0.2	6	0.0	7	0.2	6	0.0	7	0.2	6	0.0	7	0.3	6	0.0
500 or more workers	8	0.2	7	0.3	8	0.2	8	0.7	8	0.2	8	0.7	9	0.2	8	0.6

Source: U.S. Bureau of Labor Statistics, National Compensation Survey.



#### SUGGESTED CITATION

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#### NOTES

<sup>1</sup> For additional information, see "National compensation measures," *Handbook of Methods* (U.S. Bureau of Labor Statistics), [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm).

<sup>2</sup> For information on the National Compensation Survey (NCS) supplement, see [www.bls.gov/ncs/effects-of-coronavirus-on-sick-leave-policies.htm](http://www.bls.gov/ncs/effects-of-coronavirus-on-sick-leave-policies.htm). For information on the Business Response Survey (BRS), see [www.bls.gov/brs/](http://www.bls.gov/brs/).

<sup>3</sup> While the NCS publication of annual benefits contains information on occupational and work characteristics, the NCS supplement and the BRS do not contain this information.

<sup>4</sup> The increase in sick leave access is not statistically significant between establishments with 250 to 499 workers and establishments with 500 or more workers.

<sup>5</sup> A consolidated leave plan combines multiple forms of leave that employees can allocate as they choose.

<sup>6</sup> For additional information on BRS sampling and estimation, see [www.bls.gov/brs/methods/technical-notes.htm](http://www.bls.gov/brs/methods/technical-notes.htm).

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